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Counsel to CarVal Investors UK Limited

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re:	: Chapter 11
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: Case No. 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
	:
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CERTIFICATE OF SERVICE

I, M. Daniel Hughes, Jr., state as follows:

1. I am over eighteen years of age and I believe the statements contained herein are true based on my personal knowledge. I am an attorney at Paul, Hastings, Janofsky and Walker LLP, counsel to Carval Investors UK Limited in the above-captioned chapter 11 cases.

2. A copy of the document identified below by docket number was served on June 9, 2011 on the parties as set forth in Exhibit A by United States Postal Service First Class Mail:

- a. Docket No. 17512: CarVal Investors UK Limited's Limited Objection to Motion of Ad Hoc Group of Lehman Brothers Creditors Pursuant to Sections 105(a) and 1109(b) of Bankruptcy Code and Bankruptcy Rules 2019 and 7026 to Establish Disclosure Procedures.

3. On June 9, 2011, a PDF copy of the document identified above was also served on the parties as set forth in Exhibit B via electronic mail.

Dated: June 9, 2011
New York, New York

/s/ M. Daniel Hughes, Jr.
M. Daniel Hughes, Jr.

EXHIBIT A

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK ATTN: THE HONORABLE JAMES M. PECK ONE BOWLING GREEN, COURTROOM 601 NEW YORK, NY 10004	OFFICE OF THE US TRUSTEE 33 WHITEHALL STREET, 21ST FLOOR NEW YORK, NY 10004 ATTN: TRACY HOPE DAVIS, ESQ, ANDY VELEZ-RIVERA, ESQ., PAUL SCHWARTZBERG, ESQ., BRAIN MASUMOTO, ESQ., LINDA RIFFKIN, ESQ.
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INTERNAL REVENUE SERVICE SPECIAL PROCEDURES BRANCH 290 BROADWAY NEW YORK, NY 10007 ATTN: DISTRICT DIRECTOR	WHITE & CASE LLP 1155 AVENUE OF THE AMERICAS NEW YORK, NY 10036-2787 ATTN: GERARD UZZI

EXHIBIT B

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